

ABSTRACT

A plurality of option value prices are determined for employee stock options and provided to employees during a first part of a decision period. A stock price corresponding to a particular one of the plurality of option value prices is determined and provided to the
5 employees during the second part of the decision period. A plurality of transfer periods for employee stock options are provided, with a plurality of decision periods during each transfer period. An option value determined by an option value pricing formula is provided during each decision period.